

Declaration and Power of Attorney For Patent Application

As a below named inventor, we hereby declare that:

Our residence, post office address and citizenship are as stated next to our name.

We believe we are the original, first and joint inventors of the subject matter which is claimed and for which a patent is sought on the invention entitled.

SULFURIC ACID RYCYCLE APPARATUS

the specification of which is attached hereto unless the following box is checked:

was filed on _____ as United States Application Number _____ or PCT International Application Number _____ and was amended on _____ (if applicable).

We hereby state that we have reviewed and understand the contents of the above identified specification, including the claims, as amended by any amendment referred to above.

We acknowledge the duty to disclose information which is material to patentability as defined in Title 37, Code of Federal Regulations, Section 1.56.

We here by claim foreign priority under Title 35, United States Code, Section 119 (a)-(d) or 365(b) of any foreign application(s) for patent or inventor's certificate, or 365(a) of any PCT International application which designated at least one country other than the United States, listed below and have also identified below, by checking the box, any foreign application for patent or inventor's certificate, or PCT International application having a filing date before that of the application on which priority is claimed.

Prior Foreign Application(s)			Priority Not Claimed
2000-178451 (Number)	Japan (Country)	14 June 2000 (Day/Month/Year Filed)	<input type="checkbox"/>
2000-354784 (Number)	Japan (Country)	21 November 2000 (Day/Month/Year Filed)	<input type="checkbox"/>

We hereby claim the benefit under Title 35, United States Code, Section 119(e) of any United States provisional application(s) listed below.

(Application No.)	Filing Date
-------------------	-------------

We hereby claim the benefit under Title 35, United States Code, Section 120 of any United States application(s), or 365(c) of any PCT International application designating the United States, listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States or PCT International application in the manner provided by the first paragraph of Title 35, United States Code Section 112, we acknowledge the duty to disclose information which is material to patentability as defined in Title 37, Code of Federal Regulations, Section 1.56 which became available between the filing date of the prior application and the national or PCT International filing date of application.

(Status: Patented, Pending, Abandoned)

We hereby declare that all statements made herein of our own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

POWER OF ATTORNEY. As a named inventor, we hereby appoint the following attorney(s) and/or agent(s) to prosecute this application and transact all business in the Patent and Trademark Office connected therewith (*list name and registration number*)

Dale H. Thiel, Reg. No. 24 323	David S. Goldenberg, Reg. No. 31 257
David G. Boutell, Reg. No. 25 072	Sindy B. Williams, Jr., Reg. No. 24 949
Ronald J. Tanis, Reg. No. 22 724	Timothy B. Clise, Reg. No. 40 957
Terryence F. Chapman, Reg. No. 32 549.	Liane L. Churney, Reg. No. 40 694
Mark L. Maki, Reg. No. 36 589	Brian R. Tumm, Reg. No. 36 328

Send Correspondence to:

FLYNN, THIEL, BOUTELL & TANIS, P.C.
2026 Rambling Road
Kalamazoo, Michigan 49008-1699

Direct Telephone Calls to: (*name and telephone number*)

Full name of first inventor

Okimitsu YASUDA

Inventor's signature



Date

October 26, 2001

Residence

Mie-ken, Japan

Citizenship

Japanese

Post Office Address 1-23-10, Shiroyama, Touinmachi, Inabe-gun, Mie-ken 511-0233, Japan

Full name of second joint inventor
Seiichi FUJII

Inventor's signature



October 26, 2001

Residence
Yokohama, Japan

Citizenship
Japanese

Post Office Address 1-17-2, Nokendai, Kanazawa-ku, Yokohama 236-0057, Japan

Full name of third joint inventor

Inventor's signature

Date

Residence

Citizenship

Post Office Address

Full name of forth joint inventor

Inventor's signature

Date

Residence

Citizenship

Post Office Address

Full name of fifth joint inventor

Inventor's signature

Date

Residence

Citizenship

Post Office Address

Applicant or Patentee: Mitsu YASUDA et al.

Serial or Patent No.: _____

Filed or Issued: _____

For: SULFURIC ACID RYCYCLE APPARATUSAtty. Docket: OPS Case 555

STATEMENT CLAIMING SMALL ENTITY STATUS
(37 CFR 1.9(f) and 1.27(c)) - SMALL BUSINESS CONCERN

I hereby state that I am

() the owner of the small business concern identified below:
 () an official of the small business concern empowered to act on behalf of the concern identified below:

Name of Concern: SUNTECH SYSTEM CO., LTD.Address of Concern: 4-19, Yaguchi 2-chome, Ota-ku, Tokyo 146-0093, Japan

I hereby state that the above identified small business concern qualifies as a small business concern, as defined in 13 CFR 121.12, and reproduced in 37 CFR 1.9(d), for purposes of paying reduced fees to the United States Patent and Trademark Office under Sections 41(a) and (b) of Title 35, United States Code, in that the number of employees of the concern, including those of its affiliates, does not exceed 500 persons. For purposes of this statement, (1) the number of employees of the business concern is the average over the previous fiscal year of the concern of the persons employed on a full-time, part-time or temporary basis during each of the pay periods of the fiscal year, and (2) concerns are affiliates of each other when either, directly or indirectly, one concern controls or has the power to control the other, or a third party or parties controls or has the power to control both.

I hereby state that rights under contract or law have been conveyed to, and remain with, the small business concern identified above, with regard to the invention described in

() the specification filed herewith.
 () application no. _____, filed _____.
 () patent no. _____, issued _____.

If the rights held by the above-identified small business concern are not exclusive, each individual, concern or organization having rights to the invention is listed below* and no rights to the invention are held by any person, other than the inventor, who would not qualify as an independent inventor under 37 CFR 1.9(c) if that person had made the invention, or by any concern which would not qualify as a small business concern under 37 CFR 1.9(d) or a nonprofit organization under 37 CFR 1.9(e).

Each such person, concern or organization having any rights in the invention is listed below:

(X) no such person, concern, or organization
 () person, concerns or organizations listed below*

*Separate Statements are required from each named person, concern or organization having rights to the invention as to their status as small entities. (37 CFR 1.27)

Full Name _____

Address _____

individual small business concern nonprofit organization

I acknowledge the duty to file, in this application or patent, notification of any change in status resulting in loss of entitlement to small entity status prior to paying, or at the time of paying, the earliest of the issue fee or any maintenance fee due after the date on which status as a small entity is no longer appropriate (37 CFR 1.28(b)).

Signature _____ Date: October 26, 2001Name of Person Signing S. Fujii
 Seiichi FUJII

Title of Person _____

Address of Person Signing 4-19, Yaguchi 2-chome, Ota-ku, Tokyo 146-0093, Japan